

A bill for an act

relating to taxation; property; modifying apprenticeship training facilities exemption; amending Minnesota Statutes 2009 Supplement, section 272.02, subdivision 86.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2009 Supplement, section 272.02, subdivision 86, is amended to read:

Subd. 86. **Apprenticeship training facilities.** All or a portion of a building used exclusively for a state-approved apprenticeship program through the Department of Labor and Industry is exempt if:

(1) it is owned by a nonprofit organization or a nonprofit trust, and operated by a nonprofit organization or a nonprofit trust;

(2) the program participants receive no compensation; and

(3) it is located:

(i) in the Minneapolis and St. Paul standard metropolitan statistical area as determined by the 2000 federal census or

(ii) in a city outside the Minneapolis and St. Paul standard metropolitan statistical area that has a population of 7,500 or greater according to the most recent federal census; or

(iii) in a township that has a population greater than 2,000 but less than 3,000 determined by the 2000 federal census and the building was previously used by a school and was exempt for taxes payable in 2010.

Use of the property for advanced skills training of incumbent workers does not disqualify the property for the exemption under this subdivision. This exemption includes up to five acres of the land on which the building is located and associated parking areas

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2.1 on that land, except that if the building meets the requirements of clause (3), item (iii),
2.2 then the exemption includes up to ten acres of land on which the building is located and
2.3 associated parking areas on that land. If a parking area associated with the facility is
2.4 used for the purposes of the facility and for other purposes, a portion of the parking area
2.5 shall be exempt in proportion to the square footage of the facility used for purposes of
2.6 apprenticeship training.

2.7 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2011
2.8 and thereafter.